

ST HELENA



INCOME TAX ORDINANCE, 2012

INCOME TAX (AMENDMENT) REGULATIONS, 2019

In exercise of the powers conferred by section 81 of the Income Tax Ordinance, 2012, the Governor in Council makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Amendment) Regulations, 2019, and come into force on 1 April 2019.

Depreciable assets

2. Regulation 17 of the Income Tax Regulations, 2012, is amended by deleting the definition of “depreciable asset”.

Made by the Governor in Council this day of 2019.

Anthea H. R. Moyce
Clerk of Councils

EXPLANATORY NOTE

(This note is not part of the Regulations)

The purpose of these Regulations is to amend the Income Tax Regulations, 2012, to delete a definition which is already contained in the Income Tax Ordinance, 2012.